## SOUTH DAKOTA SALES and USE TAX REPORT



## **RETURNS FILED: JANUARY 2023**

Taxable Sales Filed for previous Month Comparison of Industry Divisions and Major Groups

## **ITEMS OF NOTE:**

- 1. This report is a comparison between state taxable receipts for January 2023 and January 2022. It is not a cumulative total.
- 2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
- 3. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!
- 4. No Contractors Excise taxes are included.
- 5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
- 6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

Figures compiled by The South Dakota Department of Revenue Pierre, SD

## Taxable Sales for Returns Filed in January 2023 and 2022 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2023	2022	%	Division	2023	2022	%
Misc. Retail	567,396,887	541,325,651	4.8	Agriculture, Forestry, & Fishing	61,360,471	60,493,102	1.4
General Merchandise Stores	320,914,080	293,818,073	9.2	Mining	7,990,286	7,734,856	3.3
Wholesale Trade - Durable Goods	201,719,297	195,575,352	3.1	Construction	5,021,660	3,893,045	29.0
Electric, Gas, & Sanitary Services	185,033,733	167,714,663	10.3	Manufacturing	181,185,126	154,521,395	17.3
Food Stores	176,673,840	167,618,318	5.4	Transportation & Public Utilities	294,186,756	276,378,073	6.4
Business Services	163,554,675	166,792,309	-1.9	Wholesale Trade	285,482,022	256,535,037	11.3
Building Materials & Garden Supplies	155,330,297	158,154,978	-1.8	Retail Trade	1,619,370,914	1,565,056,747	3.5
Eating & Drinking Places	143,543,138	141,431,052	1.5	Finance, Insurance, & Real Estate	62,939,037	75,857,353	-17.0
Automotive Dealers & Service Stations	117,111,441	116,290,968	0.7	Services	525,076,776	514,596,678	2.0
Wholesale Trade - Nondurable Goods	83,762,725	60,959,685	37.4	Public Administration	278,498	1,236,553	-77.5
Major Group	2023	2022	%	Major Group	2023	2022	%
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Agricultural Production - Crops	1,911,657	2,367,181	-19.2		201,719,297	195,575,352	3.1
Agricultural Production - Livestock	7,911,042	7,915,673	-0.1	Wholesale Trade - Nondurable Goods	83,762,725	60,959,685	37.4
Agricultural Services	44,963,914	44,648,043	0.7	Building Materials & Garden Supplies	155,330,297	158,154,978	-1.8
Forestry	272,554	316,362	-13.8	General Merchandise Stores	320,914,080	293,818,073	9.2
Fishing, Hunting, & Trapping	6,301,304	5,245,843	20.1	Food Stores	176,673,840	167,618,318	5.4
Metal Mining	1,375,517	614,499	123.8	Automotive Dealers & Service Stations	117,111,441	116,290,968	0.7
Coal Mining	4,404	6,519	-32.4	Apparel & Accessory Stores	55,183,266	60,404,993	-8.6
Oil & Gas Extraction	2,478,351	2,467,492		Furniture & Homefurnishings Stores	83,217,964	86,012,714	-3.2
Nonmetallic Minerals, Except Fuels	4,132,014	4,646,347	-11.1	Eating & Drinking Places	143,543,138	141,431,052	1.5
General Building Contractors	1,005,240	0		Misc. Retail	567,396,887	541,325,651	4.8
Heavy Construction, except Building	5,713			Depository Institutions	5,723,536	9,551,780	-40.1
Special Trade Contractors	4,010,707	3,893,045	3.0	Nondepository Institutions	14,464,460	11,462,755	26.2
Food & Kindred Products	19,782,336	13,622,352	45.2	Security & Commodity Brokers	1,587,967	1,035,106	53.4
Tobacco Products	335,107	160,824	108.4	Insurance Carriers	1,441,277	1,268,097	13.7
Textile Mill Products	244,017	219,155	11.3	Insurance Agents, Brokers, & Service	2,176,274	2,237,161	-2.7
Apparel & Other Textile Products	1,741,511	1,239,526	40.5	Real Estate	34,324,295	47,201,329	-27.3
Lumber & Wood Products	14,822,261	10,962,084	35.2	Holding & Other Investment Offices	3,221,228	3,101,124	3.9
Furniture & Fixtures	899,002	1,187,489	-24.3	Hotels & Other Lodging Places	46,951,812	45,277,942	3.7
Paper & Allied Products	1,122,585	1,471,633	-23.7	Personal Services	36,640,001	35,761,552	2.5
Printing & Publishing	9,268,744	10,365,970	-10.6	Business Services	163,554,675	166,792,309	-1.9
Chemicals & Allied Products	12,956,228	12,129,677	6.8	Auto Repair, Services, & Parking	69,889,790	61,902,443	12.9
Petroleum & Coal Products	683,564	1,578,638	-56.7	Misc. Repair Services	26,508,542	26,142,093	1.4
Rubber & Misc. Plastics Products	5,089,143	7,053,663	-27.9	Motion Pictures	3,459,601	3,963,330	-12.7
Leather & Leather Products	42,331	41,744	1.4	Amusement & Recreation Services	37,843,472	33,899,543	11.6
Stone, Clay, & Glass Products	17,943,514	21,615,568	-17.0	Health Services	15,661,313	15,665,261	0.0
Primary Metal Industries	2,253,833	5,613,976	-59.9	Legal Services	32,319,630	34,240,360	-5.6
Fabricated Metal Products	16,024,285	11,479,618	39.6	Educational Services	2,336,059	3,109,237	-24.9
Industrial Machinery & Equipment	40,360,563	22,153,063	82.2	Social Services	835,511	940,122	-11.1
Electronic & Other Electrical Equipment	18,431,567	11,700,452	57.5	Museums, Botanical, Zoological Gardens	209,588	264,483	-20.8
Transportation Equipment	4,926,721	4,297,144	14.7	Membership Organizations	2,822,565	1,101,087	156.3
Instruments & Related Products	4,935,787	10,232,215	-51.8	Engineering & Management Services	75,962,942	74,425,091	2.1
Misc. Manufacturing Industries	9,322,027	7,396,605	26.0	Private Households	291,081	290,821	0.1
Railroad Transportation	1,524,785	2,529,035	-39.7	Services, NEC	9,790,196	10,821,003	-9.5
Local & Interurban Passenger Transportati	1,178,596	918,780	28.3	Executive, Legislative, & General	99,578	911,733	-89.1
Trucking & Warehousing	19,590,520	18,466,022	6.1	Justice, Public Order, & Safety	73,356	239,616	-69.4
U.S. Postal Service	-	•		Finance, Taxation, & Monetary Policy	-	•	-
Water Transportation	869,563	473,493		Administration of Human Resources	8,300	1,358	511.1
Transportation by Air	2,486,298	1,981,291		Environmental Quality & Housing	40,751	16,697	144.1
Pipelines, Except Natural Gas	1,431,841	925,200		Administration of Economic Programs	18,929	3,610	424.4
Transportation Services	2,919,850	1,283,453		National Security & Intl. Affairs	37,584	63,538	-40.8
Communications	79,151,570	82,086,136		Nonclassifiable Establishments	-		-
Electric, Gas, & Sanitary Services	185,033,733	167,714,663	10.3				

**<u>STATE TOTAL:</u>** \$3,042,891,545 (2023) - \$2,916,302,840 (2022) = 4.34% increase

Figures compiled by SD Dept of Revenue

The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.